

House Bill 5 (AS PASSED HOUSE AND SENATE)

By: Representatives Borders of the 175th, Williams of the 4th, Fludd of the 66th, Brown of the 69th, Black of the 174th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use tax, so as to provide for an exemption with respect to the
3 sale of certain school supplies, clothing, footwear, computers, and computer related
4 accessories for a limited period of time; to provide an effective date; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 state sales and use tax, is amended by striking subparagraph (A) of paragraph (75) and
10 inserting in its place a new subparagraph (A), to read as follows:

11 (75)(A) The sale of any covered item. The exemption provided by this paragraph shall
12 apply only to sales occurring during a period commencing at 12:01 A.M. on ~~July 29,~~
13 ~~2004~~ July 28, 2005, and concluding at 12:00 Midnight on ~~August 1, 2004~~ July 31,
14 2005.

15 **SECTION 2.**

16 This Act shall become effective upon its approval by the Governor or upon its becoming law
17 without such approval.

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.